

# Alaska Department of Revenue

## Instructions for Alcoholic Beverage Excise Tax Return

**General Instructions.** The Alcoholic Beverage Excise Tax Return, Form 04-500, is due by the end of the month following the month in which alcoholic beverages were sold in the state. Form 04-500 must be accompanied by Supporting Schedules, Form 04-501 and Form 04-502, and by an Inventory Report, Form 04-503. Do not attach invoices covering the sale or purchase of alcoholic beverages. All alcoholic beverage invoices must be kept for three years and be available for audit or inspection by the Alaska Department of Revenue.

### Form 04-500 Instructions.

**Lines 1a, 2a, 3a and 4a.** - Gallons sold or consigned in Alaska. Enter the total gallons of alcoholic beverages sold or consigned in Alaska.

**Lines 1b, 2b, 3b and 4b.** - Gallons sold to military. Enter all gallons of alcoholic beverages sold directly to the U.S. military for consumption by personnel in active service. Report only those gallons included in lines 1a, 2a, 3a or 4a.

**Lines 1c, 2c, 3c and 4c.** - Gallons sold or consigned to licensed warehouse. Enter all gallons sent, sold or consigned from this warehouse location to another licensed warehouse. Report only those gallons included in lines 1a, 2a, 3a or 4a.

**Beer & Malt Beverages Qualifying for Reduced Rate of Tax.** Alaska allows a reduced rate of tax on sales of beer and malt beverages sold in the state produced by a small brewery. Before the reduced rate is allowed, the department must have received an acknowledged copy of the Brewer's Notice of Intent to Pay Reduced Rate of Tax as filed with the Federal Bureau of Alcohol, Tobacco & Firearms. If the department has not received this notice, beer and malt beverages will be taxed at the rate of \$1.07 per gallon. If this notice is not received by the department before June 1 of each fiscal year, the reduced tax rate does not apply until the first day of the second month after the month the notice is received by the department.

### Form 04-501 Instructions.

Complete a separate form for each category of sales: Gallons sold or consigned to retailers or individuals, Gallons sold to military establishments, and Gallons sold or consigned to a licensed warehouse. Provide the name of the buyer and judicial district where the alcoholic beverage was sold. See the back of this form for a map of judicial districts.

### Form 04-502 Instructions.

Distributors must complete this form if they make sales of beer and malt beverages produced by a brewery that qualifies for the reduced tax rate and they are claiming the reduced rate on form 04-500. Provide the name and address of the brewery qualifying for the reduced rate and the number of gallons sold. The reduced rate will not be allowed if any information on this form is missing or the form has not been attached to the return.

### Form 04-503 Instructions.

All alcoholic beverage licensees must complete this form if alcoholic beverages are stored or manufactured in Alaska. A separate inventory report must be provided for each location where alcoholic beverages are stored or manufactured. Beginning inventory must equal ending inventory reported on the prior month's form. Provide an explanation if these amounts do not agree.

### Definitions:

**Liquor** - Alcoholic beverages, except malt beverages, having a content of more than 21 percent alcohol by volume.

**Wine** - Alcoholic beverages, except malt beverages, having a content of 21 percent alcohol by volume or less.

**Malt Beverages** - Any alcoholic beverage brewed or produced from malt, wholly or in part, or from any substitute for malt.

**Cider** - Still wine derived primarily from apples or apple concentrate and water (apple juice, or the equivalent amount of concentrate reconstituted to the original brix of the juice prior to concentration, must represent more than 50 percent of the volume of the finished product) containing no

### Definitions (cont.)

other fruit product nor any artificial product which imparts a fruit flavor other than apple; containing at least one-half of 1 percent and less than 7 percent alcohol by volume; having the taste, aroma, and characteristics generally attributed to hard cider; and sold or offered for sale as hard cider.

**Still Wine** - Wine containing not more than 0.392 gram of carbon dioxide per 100 milliliters.

**Beer** - Beer, ale, porter, stout, and other similar fermented beverages (including sake or similar products) of any name or description containing one-half of one percent or more of alcohol by volume, brewed or produced from malt, wholly or in part, or from any substitute for malt.

### Questions.

If you have any questions regarding this form or other topics concerning the alcoholic beverage excise tax, please contact the Tax Division in Anchorage at 907-269-6620 or in Juneau at 907-465-2320. This form can be accessed on our Website at [www.tax.state.ak.us/Forms/index.htm#alcohol](http://www.tax.state.ak.us/Forms/index.htm#alcohol).

### Tax Payment - ASAP

The Department of Revenue offers electronic funds transfer through the Alaska State Automated Payment (ASAP) system. The ASAP system allows taxpayers to pay tax by telephone, toll free. To enroll, call 1.800.204.6394 or visit our website at:

[www.tax.state.ak.us/Forms/index.htm#asap](http://www.tax.state.ak.us/Forms/index.htm#asap)

Enrollment requests are usually approved in two to three weeks.

### Tax Payment by Check

Checks must be made payable to the Alaska Department of Revenue at PO Box 110420, Juneau, AK 99811-0420. Checks should be submitted with the appropriate return or Form 04-711, and must be identified by name, address, tax year and federal Employer Identification Number (EIN).

### Large Payments

When a payment with a return is \$150,000 or greater, payment must be made by wire transfer or electronic funds transfer through the ASAP system.

You can avoid bank charges on wire transfers by using the ASAP system described above.

### Wire Transfers

Notify the State of Alaska, Treasury Division by facsimile at 907.465.4019 regarding the particulars of the transfer the day before the wire transfer is to be made.

Wire payments to:

State Street Bank & Trust Company  
Boston, Massachusetts  
ABA #011000028  
For Credit to the State of Alaska  
General Investment Fund, AY01  
Account #00657189  
Attention: Kim Chan, Public Funds

Contact the Alaska Department of Revenue's Treasury Division at the following address if additional information is required:

Cash Manager & Investment Officer  
Alaska Department of Revenue  
Treasury Division  
PO Box 110406  
Juneau, AK 99811-0406  
Telephone 907.465.2360

Provide a contact number in advance to the Treasury Division if confirmation is desired.

SEND TO:  
Alaska Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Telephone (907) 465-3775 Fax (907) 465-2375

**State of Alaska**  
**Alcoholic Beverage Excise Tax Return**  
**Authority: AS 43.60**

*This form is now on the internet at  
[www.tax.state.ak.us/Forms/index.htm#alcohol](http://www.tax.state.ak.us/Forms/index.htm#alcohol)*

<b>Department Use Only - FSN</b>	<b>Env #</b>
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**Due Date:** This return must be filed and the tax paid on or before the last day of each calendar month following the month the alcohol was sold or consigned into Alaska, or removed from a bonded warehouse in Alaska.

**Required Attachments:** Attach the original copies of all supporting schedules (Forms 04-501 and 04-502) and inventory reports (Form 04-503).

Federal EIN or SSN			For the month of	Year
Individual or Corporation Name			License Number	Check if: <input type="checkbox"/> Amended (attach explanation)
Business Name			Telephone Number	Fax Number
Mailing Address			E-mail Address	
City	State	Zip Code	Contact Person	Title

**TAX CALCULATION:** Complete the information requested below. Do not include gallons received by a bonded warehouse.

1. GALLONS OF LIQUOR	District 1	District 2	District 3	District 4	Total
a. Sold or consigned in Alaska. ....					
b. Sold to military. ....	( )	( )	( )	( )	( )
c. Sold or consigned to licensed warehouse. ....	( )	( )	( )	( )	( )
d. <b>Taxable gallons.</b> ....					
e. Tax rate. ....					<b>\$12.80</b>
f. <b>Total tax (multiply taxable gallons by tax rate)</b> .....					

a. Sold or consigned in Alaska. ....					
b. Sold to military. ....	( )	( )	( )	( )	( )
c. Sold or consigned to licensed warehouse. ....	( )	( )	( )	( )	( )
d. <b>Taxable gallons.</b> ....					
e. Tax rate. ....					<b>\$2.50</b>
f. <b>Total tax (multiply taxable gallons by tax rate)</b> .....					

a. Sold or consigned in Alaska. ....					
b. Sold to military. ....	( )	( )	( )	( )	( )
c. Sold or consigned to licensed warehouse. ....	( )	( )	( )	( )	( )
d. <b>Taxable gallons.</b> ....					
e. Tax rate. ....					<b>\$1.07</b>
f. <b>Total tax (multiply taxable gallons by tax rate)</b> .....					

a. Sold or consigned in Alaska. ....					
b. Sold to military. ....	( )	( )	( )	( )	( )
c. Sold or consigned to licensed warehouse. ....	( )	( )	( )	( )	( )
d. <b>Taxable gallons.</b> ....					
e. Tax rate. ....					<b>\$0.35</b>
f. <b>Total tax (multiply taxable gallons by tax rate)</b> .....					

**TOTALS**

5. Total Alcoholic Beverages Tax (add lines 1f, 2f, 3f, and 4f) .....	5	<b>Dept. Use Only</b>
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**NOTE:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds. (See instructions.)

**Check if you are remitting by:** ☐ Wire Transfer ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP. Go to [www.tax.state.ak.us/forms/index.htm#asap](http://www.tax.state.ak.us/forms/index.htm#asap) or call us for information.

**I declare under penalty of unsworn falsification that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is true, correct and complete.**

Signature	Date
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Department Use Only <b>PMD:</b>	<b>Validation</b>
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## Alcoholic Beverage Excise Tax

## Supporting Schedule of Gallons Sold or Consigned

# AS 43.60.020

Business Name	Month and Year	Page of
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*This is a supporting schedule for Alcoholic Beverage Tax Return Form 04-500. Use a separate schedule for each of the categories that applies to your business for the month for which you are making the return. Use additional pages as necessary.*

**Check one category:** ☐ Gallons sold or consigned to retail establishments or individuals  
☐ Gallons sold to military establishments  
☐ Gallons sold or consigned to a licensed warehouse

[illegible]

**State of Alaska**  
**Alcoholic Beverage Excise Tax**  
**Distributor's Schedule of Beer and Malt Beverages Qualifying for**  
**Reduced Tax Rate**  
**AS 43.60.010(c)**

Distributor's Name	Month and Year	Page of
Licensed Warehouse Location	License Number	

*This is a supporting schedule for Alcoholic Beverage Tax Return Form 04-500. Distributors must complete this schedule if they sold beer or malt beverages during the month from a brewery qualifying for the reduced rate of tax provided by AS 43.60.010(c). The amount of beer and malt beverages sold must agree with the amount of beer and malt beverages reported on line 4a of Form 04-500. Complete a separate form for each warehouse location.*

Name and Address of Qualifying Brewery	Judicial District	Gallons of Beer & Malt Beverages Sold in the Current Month
Totals carried forward		
Total (carryforward to page 1)		

**State of Alaska**  
**Alcoholic Beverage Excise Tax**  
**Inventory Report**  
**15 AAC 60.010 (b)**

SEND TO:  
Alaska Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420  
Telephone (907) 465-3775 Fax (907) 465-2375

*This form is now on the internet at  
[www.tax.state.ak.us/Forms/index.htm](http://www.tax.state.ak.us/Forms/index.htm)*

Use this monthly report to list the quantity of alcoholic beverage received in, sent out from, and remaining on the premises of the location named below. Attach the report to your Alcoholic Beverage Tax Return (Form 04-500).

**Note:** A separate Inventory Report must be filed for each location where alcoholic beverages are stored.

Business Name	For the Month of	Year
Inventory Location	License Number	Telephone Number

List inventory quantities below. "Quantity" means the total liquid content expressed in U.S. gallons, not the number of pallets, cases, bottles or cans which contain alcoholic beverages. Metric units must be converted to U.S. gallons. For purposes of converting totals, 3.785 liters equal one U.S. gallon.

	Liquor	Wine	Beer, Malt Beverages & Cider	Beer & Malt Beverages Qualifying for Reduced Tax Rate
1. Beginning Inventory. Gallons on hand at beginning of month (Should equal the ending inventory from the previous month). . . . .				
2. Received at the warehouse or brewed during the month . . . . .				
3. Total. Add lines 1 and 2 . . . . .				
4. Gallons sold or consigned in Alaska. . . . .	( )	( )	( )	( )
5. Credit for losses or returns (explain in remarks). . . . .	( )	( )	( )	( )
6. Ending Inventory. Subtract lines 4 and 5 from line 3. . . . .				

**Remarks:**

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**Instructions:**

- Line 1 - Ending Inventory from the previous month.  
Line 2 - Report all gallons purchased, brewed, transferred from other warehouse locations or returned to this storage location.  
Line 4 - Report all gallons sold or consigned to retailers, the military or other licensed warehouses from this storage location.  
Line 5 - Report all gallons lost due to errors in inventory, breakage, damage or theft. Also report gallons returned to manufacturers or other sellers.  
Line 6 - Beginning Inventory for the next month.

*I declare under penalty of unsworn falsification that this report is supported by true, correct and complete records which are available for inspection, that the report has been examined by me, and to the best of my knowledge and belief is true, correct and complete.*

Signature of Taxpayer	Title	Date
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